IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH FEBRUARY 2007 / 30TH MAGHA 1928

WP(C).No. 5409 of 2007(R)

PETITIONER:

K.UDAYAKUMAR, PROPRIETOR,
M/S. U.K.AGENCIES & ELECTRICALS,
T.C.NO.28/2383(2), ELANKATH COMPLEX,
OVER BRIDGE, THIRUVANANTHAPURAM-695 001.

BY ADV. SRI.T.M.SREEDHARAN

RESPONDENTS:
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1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.VI, COMMERCIAL TAXES,
PALAKKAD DISTRICT.

2. THE ASSISTANT COMMISSIONER-I,
COMMERCIAL TAXES, SPECIAL CIRCLE (KVAT),
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.5409 of 2007-R

Dated this the 19th day of February, 2007.

JUDGMENT

The petitioner has approached this court challenging Ext.P3 notice issued under Section 47 (2) of the Kerala Value Added Tax Act, 2003 and also under the Entry Tax Act. He has been called upon to make a security deposit of Rs.12,500/- and also to pay entry tax to the tune of Rs.6,250/-. In view of the recent decision of a Division Bench of this court, the demand for entry tax is unsustainable in law.

2. The Sales Tax Officer (Intelligence) having jurisdiction over the matter is directed to pass final orders initiated against the petitioner by issuing Ext.P3 under Section 47 (2) of the K.V.A.T. Act. This the said Officer shall do within six weeks from the date of production of a copy of this judgment. The first respondent shall forward the file to the said Officer to enable him to dispose of the matter, without delay. If the petitioner furnishes security for an amount of Rs.12,500/-, to the satisfaction of the first respondent, the consignments in respect of which Ext.P3 has been issued shall be released to him, forthwith.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
JUDGE.

MS